



An
Bord
Pleanála

Board Order
ABP-317950-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-000190

Appeal by Castlehorn Developments Rathborne UC (CDR) care of Stephen Little and Associates of 26/27 Upper Pembroke Street, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Dublin City Council on the 14th day of July, 2023 in respect of the site described below.

Lands at: Rathborne Avenue, Ashtown-Pelletstown, Dublin.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:

That portion of the lands indicated on drawing number LP-01-CS dated the 8th February, 2022 containing an attenuation tank as submitted with the appeal shall be excluded and the remainder of the lands shall be included on the map.

Reasons and Considerations

The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map, excepting the lands indicated as containing an attenuation tank.

In deciding not to accept the Inspector's recommendation to include the entire site, the Board considered that the lands containing an attenuation tank are lands necessary for occupation by water infrastructure, and thus fall to be excluded under section 653B(c)(iii) of the Taxes Consolidation Act 1997, as amended.



Stephen Brophy

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board**

Dated this 27th day of October 2023.